

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Scott County School District 2 (7255)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$43,477	\$43,356	n/a	0%
	11100 Elementary	\$2,998,135	\$3,914,545	\$4,064,759	36%	4%
	11200 Middle/Junior High	\$1,266,523	\$1,502,266	\$1,674,108	32%	11%
	11300 High School	\$1,722,466	\$1,929,507	\$2,151,299	25%	11%
	11350 Honors Diploma Award	\$0	\$44,968	\$13,032	n/a	-71%
	11420 Agriculture B	\$85,343	\$76,493	\$135,638	59%	77%
	11450 Consumer and Homemaking	\$45,917	\$86,382	\$108,130	135%	25%
	11470 Business Education	\$7,688	\$95,675	\$109,868	> 500%	15%
	11510 Cooperative Education	\$22,997	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$0	\$224,629	\$291,887	n/a	30%
	11910 Competency Testing	\$97	\$0	\$0	-100%	n/a
	11920 Project 4R	\$16,500	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$57,771	\$19,476	\$23,285	-60%	20%
	12210 Mild Mental Handicap	\$420,164	\$634,742	\$715,819	70%	13%
	12350 Homebound	\$37,803	\$69,299	\$93,307	147%	35%
	12510 Communication Disorder	\$43,775	\$57,375	\$68,786	57%	20%
	12520 Compensatory	\$18,941	\$18,074	\$2,700	-86%	-85%
	12710 Equal Opportunity At Risk	\$84,287	\$135,575	\$155,863	85%	15%
	12810 Special Education Preschool	\$0	\$4,844	\$5,819	n/a	20%
	13100 Adult Basic Education	\$3,509	\$0	\$0	-100%	n/a
	14100 Elementary	\$4,812	\$5,965	\$12,263	155%	106%
	14200 Middle/Junior High	\$4,314	\$15,795	\$11,120	158%	-30%
	14300 High School	\$33,064	\$27,094	\$25,233	-24%	-7%
	16100 Remediation Testing	\$15,100	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$39,813	\$57,099	\$66,715	68%	17%
	22220 School Library	\$196,231	\$230,023	\$242,331	23%	5%
	22230 Audiovisual	\$7,800	\$5,477	\$3,451	-56%	-37%
	22250 Computer Assisted Instruction Services	\$48,413	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$710,631	\$934,995	\$1,118,202	57%	20%
	25810 Direction of Rental Services	\$5,598	\$13,954	\$9,476	69%	-32%
	25820 Textbooks and Repairs	\$127,134	\$202,186	\$200,171	57%	-1%
	25840 Other Textbook Rental Services	\$12,421	\$11,782	\$17,882	44%	52%
	25890 Other Textbook Resale Services	\$0	\$0	\$259	n/a	n/a
	26497 Teachers Retirement Fund	\$171,680	\$508,166	\$587,790	242%	16%
	41100 Transfer Tuition	\$6,868	\$3,576	\$6,603	-4%	85%
	41300 Area Vocational Schools	\$86,821	\$103,547	\$115,476	33%	12%
	41400 Joint Services and Supply	\$530,805	\$50,189	\$53,194	-90%	6%
	41500 Interlocal Agreements - Special Education	\$0	\$732,405	\$747,196	n/a	2%

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Student Academic Achievement Total		\$8,833,420	\$11,759,580	\$12,875,020	46%	9%
Student Instructional Support						
	21130 Social Work Services	\$46,546	\$10,860	\$5,708	-88%	-47%
	21220 Counseling Services	\$206,310	\$219,213	\$252,364	22%	15%
	21290 Other Guidance Services	\$563	\$0	\$0	-100%	n/a
	21320 Medical Services	\$0	\$2,500	\$2,660	n/a	6%
	21340 Nurse Services	\$40,246	\$80,550	\$85,624	113%	6%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	21710 Service Area Direction	\$0	\$10,977	\$53,015	n/a	383%
	21790 Other Student Services	\$0	\$47,279	\$38,409	n/a	-19%
	22110 Service Area Direction	\$59,038	\$26,326	\$15,749	-73%	-40%
	22120 Instruction & Curriculum Development	\$20,152	\$406	\$91	-100%	-78%
	22130 Instructional Staff Training Services	\$4,593	\$82,413	\$88,594	> 500%	7%
	22190 Instructional Staff Training Services - Other	\$0	\$4,435	\$0	n/a	-100%
	23110 Service Area Direction	\$24,826	\$39,943	\$50,019	101%	25%
	23120 Service Area Assistants	\$129,304	\$193,100	\$125,106	-3%	-35%
	23190 Other Governing Body Services	\$2,105	\$6,565	\$9,519	352%	45%
	23210 Office of the Superintendent	\$162,856	\$284,872	\$345,824	112%	21%
	23220 Community Relations	\$3,128	\$5,211	\$5,664	81%	9%
	23290 Other Executive Administrative Services	\$0	-\$1,142	\$0	n/a	n/a
	26450 Health Services	\$0	\$86,314	\$95,389	n/a	11%
	26700 Technology Coordinator	\$0	\$74,515	\$77,675	n/a	4%
	26710 Technology Support and Maintenance	\$0	\$106,253	\$108,874	n/a	2%
Student Instructional Support Total		\$699,667	\$1,280,591	\$1,360,285	94%	6%
Overhead and Operational						
	23150 Legal Services	\$19,423	\$10,815	\$12,777	-34%	18%
	23160 Promotion Expenses	\$2,707	\$4,042	\$11,684	332%	189%
	23230 Staff Relations and Negotiations	\$3,056	\$2,739	\$660	-78%	-76%
	25110 Office of the Business Manager	\$0	\$0	\$118,182	n/a	n/a
	25360 Rent of Buildings & Equipment	\$1,342	\$10,617	\$11,151	> 500%	5%
	25410 Service Area Direction	\$33,181	\$49,688	\$62,293	88%	25%
	25420 Maintenance of Buildings	\$1,081,210	\$1,659,590	\$1,910,108	77%	15%
	25430 Maintenance of Grounds	\$8,924	\$31,042	\$14,520	63%	-53%
	25440 Maintenance of Equipment	\$149,076	\$235,641	\$275,983	85%	17%
	25450 Vehicle Maintenance (other than buses)	\$5,850	\$9,274	\$20,881	257%	125%
	25460 Security Services	\$8,105	\$10,020	\$13,358	65%	33%
	25470 Insurance (other than buses)	\$88,757	\$226,109	\$210,794	137%	-7%
	25490 Other Operating/Maintenance of Plant	\$0	\$0	\$566	n/a	n/a

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25510 Service Area Direction	\$20,938	\$23,500	\$9,314	-56%	-60%
	25520 Vehicle Operation	\$140,825	\$293,837	\$315,696	124%	7%
	25540 Vehicle Servicing and Maintenance	\$50,344	\$108,573	\$133,393	165%	23%
	25550 Purchase of School Buses	\$47,409	\$69,944	\$132,474	179%	89%
	25560 Insurance on Buses	\$7,777	\$0	\$0	-100%	n/a
	25570 Insurance on Pupils	\$0	\$0	\$0	n/a	n/a
	25580 Contracted Transportation Services	\$720,130	\$1,095,782	\$1,221,340	70%	11%
	25590 Other Pupil Transportation Services	\$10,475	\$66,071	\$55,407	429%	-16%
	25610 Service Area Direction	\$36,532	\$31,938	\$20,355	-44%	-36%
	25620 Food Preparation and Dispensing	\$249,747	\$339,934	\$406,587	63%	20%
	25640 Food Purchases	\$380,219	\$538,672	\$535,277	41%	-1%
	25690 Other Food Services	\$7,303	\$3,146	\$3,111	-57%	-1%
	25790 Other Internal Services	\$11,161	\$6,202	\$4,110	-63%	-34%
	26495 Official Bonds	\$129	\$1,685	\$120	-7%	-93%
	26600 Data Processing	\$7,513	\$0	\$14,220	89%	n/a
	31000 Direction of Community Services	\$0	\$173,473	\$124,468	n/a	-28%
	32000 Community Recreation	\$4,034	\$9,143	\$8,756	117%	-4%
	34000 Athletic Coaches	\$36,299	\$86,158	\$98,025	170%	14%
	36000 Welfare Activities Services	\$0	\$29,239	\$5,832	n/a	-80%
	39100 High School Band Uniforms	\$0	\$8,895	\$8,243	n/a	-7%
	39900 Other Community Services	\$0	\$78,074	\$56,173	n/a	-28%
	49200 Scholarships	\$5,464	\$6,961	\$2,840	-48%	-59%
Overhead and Operational Total		\$3,137,931	\$5,220,804	\$5,818,696	85%	11%
Nonoperational						
	25320 Land Acquisition and Development	\$65,160	\$24,447	\$213,051	227%	> 500%
	25330 Professional Services	\$16,246	\$23,242	\$32,417	100%	39%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$0	\$0	\$0	n/a	n/a
	25351 Building Acquisition/Construction/Improvement	\$288,089	\$1,273,977	\$1,896,516	> 500%	49%
	25355 Sports Facilities	\$0	\$10,670	\$67,593	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$452,068	\$595,867	\$664,871	47%	12%
	51100 Bonds, PRINCIPAL OF DEBT	\$28,263	\$208,782	\$255,364	> 500%	22%
	52100 Bonds, INTEREST ON DEBT	\$63,163	\$347,250	\$252,349	300%	-27%
	53100 Buildings, LEASE RENTAL	\$459,227	\$1,278,783	\$1,544,629	236%	21%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$6,150	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$283,906	\$80,644	\$82,769	-71%	3%
	59100 Bond Registrars Fee	\$500	\$1,000	\$775	55%	-23%
Nonoperational Total		\$1,662,771	\$3,844,661	\$5,010,333	201%	30%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
prorated						
	26491 PERF	\$125,052	\$269,016	\$295,192	136%	10%
	26492 Social Security	\$664,547	\$834,717	\$950,466	43%	14%
	26493 Workmen's Compensation	\$30,151	\$53,873	\$51,515	71%	-4%
	26494 Group Insurance	\$927,250	\$1,744,750	\$1,154,655	25%	-34%
	26496 Unemployment Compensation	\$868	\$9,667	\$3,127	260%	-68%
	26498 Severance/Early Retirement Pay	\$0	\$157,315	\$332,637	n/a	111%
prorated Total		\$1,747,869	\$3,069,339	\$2,787,592	59%	-9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$10,218,019	\$14,134,481	\$14,982,946	47%	6%	63.5%	56.1%	53.8%
Student Instructional Support	\$800,528	\$1,533,748	\$1,598,470	100%	4%	5.0%	6.1%	5.7%
Overhead and Operational	\$3,400,341	\$5,662,085	\$6,260,176	84%	11%	21.1%	22.5%	22.5%
Nonoperational	\$1,662,771	\$3,844,661	\$5,010,333	201%	30%	10.3%	15.3%	18.0%
Grand Total	\$16,081,659	\$25,174,975	\$27,851,926	73%	11%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	68.5%	62.2%	59.5%